



Overseas Superannuation Act 1991

1991 CHAPTER 16

An Act to authorise the making of schemes under section 2 of the Overseas Pensions Act 1973 for the provision of pensions, allowances and gratuities to or in respect of persons who have contributed to the Oversea Superannuation Scheme; to provide for that Scheme and the regulations under it to have effect as if they together constituted a scheme made under that section; and for purposes connected therewith. [27th June 1991]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 Application of Overseas Pensions Act 1973 to the Oversea Superannuation Scheme

- (1) Section 2 of the Overseas Pensions Act 1973 (power of Secretary of State to make superannuation schemes as respects certain overseas service etc) shall be amended in accordance with the following provisions of this section.
- (2) In subsection (2) (persons to whom the section applies) the word “and” immediately preceding paragraph (d) is hereby repealed and at the end of that paragraph there shall be added the words “and
 - (e) persons who are contributing or who have contributed to the Oversea Superannuation Scheme, whether before or after the coming into force of this paragraph.”
- (3) After subsection (4) there shall be inserted—

“(4A) The provisions of the Oversea Superannuation Scheme and of the regulations made under it shall, with the necessary adaptations and modifications, have effect as from the coming into force of this subsection as if they together constituted a scheme made under this section.”

- (4) In subsection (5) (references to schemes made under section 2 to include references to schemes having effect, by virtue of subsection (3) or (4), as if so made) for the words “or (4)” there shall be substituted the words “, (4) or (4A)”.

2 Continuation of tax exemption for non-resident pensioners

—In section 615(2)(c) of the Income and Corporation Taxes Act 1988 (which provides that a pension paid out of the fund formed under the Oversea Superannuation Scheme is not liable to charge to income tax if it is income of a person who satisfies the Board that he is not resident in the United Kingdom) there shall be added at the end “or which would have been so paid had section 2(2)(e) and (4A) of the Overseas Pensions Act 1973 not been enacted;”.

3 Short title and commencement

- (1) This Act may be cited as the Oversea Superannuation Act 1991.
- (2) This Act shall come into force after the expiration of the period of two months beginning with the date on which it is passed.